

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

20 Granite
0416 Philipsburg K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,081,802.63	1,081,802.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	54,462.02	54,462.02	0.00	0.00	0.00	0.00
222X Educational Media Services	37,772.29	37,772.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,195.89	56,195.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	96,882.81	96,882.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,086.00	0.00	41,749.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	233,814.88	220,864.88	0.00	12,950.00	0.00	0.00
27XX Student Transportation Services	128,708.25	51,208.25	0.00	77,500.00	0.00	0.00
31XX Food Services	77,472.67	77,472.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,486.95	6,486.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,412.15	38,412.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,913.00	2,913.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,863,009.54	1,724,473.54	41,749.92	90,450.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,863,009.54					
Line A	Preliminary Indirect Cost Rate [C divided by B] 41,749.92/1,724,473.54		2.42%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**20 Granite
0418 Hall Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	120,472.25	120,472.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	318.04	318.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,026.71	5,026.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,624.04	1,624.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,380.10	1,380.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,264.36	0.00	7,870.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,890.82	18,890.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12.81	12.81	0.00	0.00	0.00	0.00
31XX Food Services	419.52	419.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	990.00	990.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,776.49	3,776.49	XXXXXXXXXX	0.00	0.00	0.00
Totals	162,175.14	152,910.78	7,870.24	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	162,175.14					
Line A	Preliminary Indirect Cost Rate [C divided by B] 7,870.24/152,910.78		5.15%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

20 Granite
0419 Drummond Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	506,175.88	506,175.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,817.59	26,817.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,602.00	4,602.00	0.00	0.00	0.00	0.00
222X Educational Media Services	11,390.08	11,390.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,382.60	20,382.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,151.12	62,151.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,301.68	0.00	18,921.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	80,914.09	80,914.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,455.91	39,455.91	0.00	0.00	0.00	0.00
28XX Support Services - Central	3,597.50	0.00	3,597.50	0.00	0.00	0.00
31XX Food Services	78,507.43	78,507.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	128.61	128.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,175.99	13,175.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,528.13	3,528.13	XXXXXXXXXX	0.00	0.00	0.00
Totals	872,128.61	847,229.43	22,518.64	0.00	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

20 Granite
0419 Drummond Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	872,128.61					
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,518.64/847,229.43			2.66%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
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See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

20 Granite
0420 Drummond H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	352,052.77	352,052.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,476.41	22,476.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	556.51	556.51	0.00	0.00	0.00	0.00
222X Educational Media Services	12,492.48	12,492.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	26,935.66	26,935.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,038.53	42,038.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,440.85	0.00	26,960.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	115,421.87	115,421.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,515.65	49,515.65	0.00	0.00	0.00	0.00
28XX Support Services - Central	4,047.13	0.00	4,047.13	0.00	0.00	0.00
31XX Food Services	10,607.33	10,607.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,302.08	7,302.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,196.67	44,196.67	0.00	5,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,257.55	2,257.55	XXXXXXXXXX	0.00	0.00	0.00
Totals	724,341.49	685,853.51	31,007.30	5,000.00	0.00	0.00

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For FY2004-05 Using FY03 Expenditures

20 Granite
0420 Drummond H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	724,341.49					
Line A	Preliminary Indirect Cost Rate [C divided by B] 31,007.30/685,853.51		4.52%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
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